

EXHIBIT C

Proof of Claim

FORM B10 (Official Form 10) (04/04)

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

PROOF OF CLAIM

Name of Debtor

DELPHI AUTOMOTIVE SYSTEMS LLC

Case Number

05-44640

This Space for Court Use Only

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. §503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):

FUJITSU TEN CORP. OF AMERICA

Name and Address where notices should be sent:

FUJITSU TEN CORP. OF AMERICA

Attn: Shig Onimura

47800 Halyard Drive

Plymouth, MI 48170

Telephone Number: **734-414-6645**

Last 4 digits of account or other number by which creditor identifies Debtor:

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check box if you have never received any notices from the bankruptcy court in this case.

Check box if the address differs from the address on the envelope sent to you by the court.

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Check here if replaces amends a previously filed claim, dated: _____

1. Basis for Claim

- Goods Sold
- Services Performed
- Money Lent
- Personal injury/wrongful death
- Taxes
- Other

Retiree benefits as defined in 11 U.S.C. §114(a)

Wages, salaries, and compensation (fill out below)

Last four digits of SS#: _____

Unpaid compensation for services performed

from _____ to _____

(date) (date)

2. Date Debt was incurred:

9/2003 – 10/2005

3. If court Judgment, date obtained:

4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.

Unsecured Nonpriority Claim \$ 5,504,674.99

Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.

Secured Claim.

Check this box if your claim is secured by collateral (including a right of setoff).

Brief Description of Collateral:

Real Estate Motor Vehicle Other _____

Value of Collateral \$ _____

Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____

Unsecured Priority Claim.

Check this box if you have an unsecured claim, all or part of which is entitled to priority

Amount entitled to priority \$ _____

Specify the priority of the claim:

- Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
- Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. § 507(a)(4)
- Contributions to an employee benefit plan – 11 U.S.C. §507(a)(5).

Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 §507(a)(7).

Taxes or penalties owed to governmental units – 11 U.S.C. §507(a)(8).

Other – Specify applicable paragraph of 11 U.S.C. § 507(a)(____).

*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

5. Total Amount of Claim at Time Case Filed: \$ **5,504,674.99**

(Unsecured)

(Secured)

(Priority)

(Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

6. Credit: The amount of all payments on this claim have been credited and deducted for the purpose of making this proof of claim.

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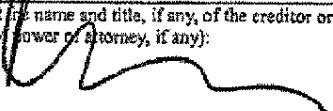
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. SEE ATTACHED SUMMARY.

8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

Date

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

3/15/06


CARSON FISCHER, P.L.C., Christopher A. Grossman, Esq., 4111 Andover Rd., West-2nd Floor, Bloomfield Hills, Michigan, 48392, Phone: (248) 644-4840, Fax: (248) 644-1832 (Counsel for Claimants)

Penalty for presenting fraudulent claims: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §9152 and 3571.

Fujitsu Ten Corp. of America
ACCOUNTS RECEIVABLE DETAIL AGED TRIAL BALANCE
AS OF OCTOBER 8, 2005

Milli Wave Radar Sensor

Delco	NO	FTL Inv#	Shipping Advice #	Delphi PO#	Ship Date	Invoice Amt.
1	5	DA030909-1	DA030909-1	EKS55047	9/9/2003	6,000.00
1	6	03/1579	JE031008	00488775	10/11/2003	5,492.43
1	7	03/1611	JE031010	00488775	10/13/2003	4,271.89
1	8	03/1695	JE031024	00488775	10/27/2003	8,543.78
1	9	03/1707	BK-4084	EKS56978	10/31/2003	9,000.00
1	10	03/1814	JE031114	00488775A	11/16/2003	17,697.83
1	11	03/1826	JE031118	00488775A	11/20/2003	6,712.97
1	12	03/1835	LR031120	00488775A	11/20/2003	1,830.81
1	13	03/1562	JE031003	00488775	2/17/2004	12,205.40
1	14	04/2271		450046722	2/20/2004	2,749.50
1	16	05/6053	DA050826	550069610	8/28/2005	180,149.76
1	17	DA050902	DA050902	550069610	9/4/2005	180,149.76
1	18	05/6120	GM050902	550063180	9/5/2005	24,000.00
1	19	05/6119	JA050902	550061176	9/5/2005	18,800.64
1	20	05/6187	JA050907	550061176	9/7/2005	37,801.44
1	21	DA050912	DA050912	550069610	9/12/2005	90,074.88
1	22	05/6186	GM050907	550063160	9/16/2005	36,000.00
1	23	05/6189	GM050913	550063160	9/16/2005	76,000.00
1	24	05/6234	DA050919	550069610	9/20/2005	50,041.60
1	25	05/6236	DA050919-1	450134686	9/20/2005	2,100.08
1	26	05/6237	GM050921	550063160	9/21/2005	68,000.00
1	27	05/6296	DA050923	450114254	9/23/2005	12,600.48
1	28	05/6298	DA050926	550069610	9/26/2005	40,033.28
1	29	05/6297	GM050926	550063160	9/26/2005	32,000.00
1	30	05/6299	GM050927	550063160	9/27/2005	48,000.00
1	32	05/6392	GM051004	550061176	10/4/2005	44,000.00
1	33	05/6394	GM051006	550061176	10/6/2005	24,000.00

Milli Wave Radar Sensor AR Balance 1,036,256.53

Deck Mechanism

ID	Customer	Invoice/CM #	Date	Amount
DELCO 1	DELCO ELECTRONICS	Pend DDM031281	2/1/2004	3,920.40
DELCO 1	DELCO ELECTRONICS	Pend DDM031282	2/1/2004	2,613.60
DELCO 1	DELCO ELECTRONICS	Pend DDM031283	2/1/2004	3,920.40
DELCO 1	DELCO ELECTRONICS	Pend DDM031284	2/1/2004	5,161.86
DELCO 1	DELCO ELECTRONICS	DDE040141	3/20/2004	5,916.60
DELCO 1	DELCO ELECTRONICS	DEL040182	4/6/2004	6,188.40
DELCO 1	DELCO ELECTRONICS	DDM040191	4/14/2004	29,379.84
DELCO 1	DELCO ELECTRONICS	DDM040256	5/5/2004	16,788.48
DELCO 1	DELCO ELECTRONICS	DDE040304	5/25/2004	7,344.96
DELCO 1	DELCO ELECTRONICS	DDE040317	5/31/2004	16,788.48
DELCO 1	DELCO ELECTRONICS	DDE040342	6/10/2004	5,688.00
DELCO 1	DELCO ELECTRONICS	DDE040553	8/20/2004	5,688.00
DELCO 1	DELCO ELECTRONICS	DDE-040615	9/1/2004	14,889.12
DELCO 1	DELCO ELECTRONICS	DDE-040642	9/9/2004	8,547.84
DELCO 1	DELCO ELECTRONICS	DDE-040720	9/24/2004	59,313.60
DELCO 1	DELCO ELECTRONICS	DDE-040729	9/27/2004	34,191.36
DELCO 1	DELCO ELECTRONICS	DDE040734	9/28/2004	51,287.04
DELCO 1	DELCO ELECTRONICS	DDE-040792	10/11/2004	8,547.84
DELCO 1	DELCO ELECTRONICS	DDE-040814	10/14/2004	6,788.16
DELCO 1	DELCO ELECTRONICS	DDE-040816	10/14/2004	25,643.52
DELCO 1	DELCO ELECTRONICS	DDE-040820	10/15/2004	17,095.68
DELCO 1	DELCO ELECTRONICS	DDE-040948	11/5/2004	8,547.84
DELCO 1	DELCO ELECTRONICS	DDE-0401146	12/13/2004	8,572.32
DELCO 1	DELCO ELECTRONICS	DDE0500327	2/22/2005	42,832.80
DELCO 1	DELCO ELECTRONICS	DDE0500327		-32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0500367	3/9/2005	5,688.00
DELCO 1	DELCO ELECTRONICS	DDE0500367		-3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500420	3/22/2005	7,048.80
DELCO 1	DELCO ELECTRONICS	DDE0500911	8/26/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500923	8/31/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500924	8/31/2005	1,001.88
DELCO 1	DELCO ELECTRONICS	DDE0500926	9/1/2005	40,075.20
DELCO 1	DELCO ELECTRONICS	DDE0500927	9/1/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0500928	9/1/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500929	9/1/2005	16,030.08
DELCO 1	DELCO ELECTRONICS	DDE0500930	9/2/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500931	9/2/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0500933	9/5/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500934	9/5/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500935	9/5/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0500936	9/5/2005	40,075.20
DELCO 1	DELCO ELECTRONICS	DDE0500937	9/6/2005	40,075.20
DELCO 1	DELCO ELECTRONICS	DDE0500938	9/6/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500939	9/6/2005	8,015.04
DELCO 1	DELCO ELECTRONICS	DDE0500940	9/6/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500941	9/6/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500942	9/6/2005	1,669.80
DELCO 1	DELCO ELECTRONICS	DDE0500943	9/6/2005	40,075.20

ID	Customer	Invoice/CM #	Date	Amount
DELCO 1	DELCO ELECTRONICS	DDE0500945	9/6/2005	32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0500946	9/7/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0500947	9/7/2005	4,229.28
DELCO 1	DELCO ELECTRONICS	DDE0500948	9/7/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0500953	9/7/2005	16,030.08
DELCO 1	DELCO ELECTRONICS	DDE0500954	9/7/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0500956	9/8/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0500957	9/8/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0500958	9/8/2005	8,015.04
DELCO 1	DELCO ELECTRONICS	DDE0500959	9/8/2005	32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0500960	9/8/2005	32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0500961	9/9/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0500964	9/9/2005	40,075.20
DELCO 1	DELCO ELECTRONICS	DDE0500966	9/9/2005	16,030.08
DELCO 1	DELCO ELECTRONICS	DDE0500967	9/9/2005	5,343.36
DELCO 1	DELCO ELECTRONICS	DDE0500968	9/9/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0500969	9/9/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0500970	9/9/2005	16,030.08
DELCO 1	DELCO ELECTRONICS	DDE0500971	9/12/2005	96,180.48
DELCO 1	DELCO ELECTRONICS	DDE0500972	9/12/2005	16,030.08
DELCO 1	DELCO ELECTRONICS	DDE0500973	9/12/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500975	9/12/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0500976	9/13/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0500977	9/13/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500978	9/13/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500979	9/13/2005	88,165.44
DELCO 1	DELCO ELECTRONICS	DDE0500980	9/13/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0500981	9/14/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500983	9/14/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500984	9/14/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500985	9/14/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0500986	9/15/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0500987	9/15/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500988	9/15/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0500989	9/15/2005	8,458.56
DELCO 1	DELCO ELECTRONICS	DDE0500990	9/16/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0500991	9/19/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500993	9/19/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0500994	9/19/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500995	9/20/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0500996	9/20/2005	7,048.80
DELCO 1	DELCO ELECTRONICS	DDE0500997	9/20/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0500998	9/20/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0500999	9/20/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501000	9/20/2005	2,671.68
DELCO 1	DELCO ELECTRONICS	DDE0501001	9/20/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0501002	9/20/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0501003	9/20/2005	4,322.88

ID	Customer	Invoice/CM #	Date	Amount
DELCO 1	DELCO ELECTRONICS	DDE0501004	9/20/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501005	9/23/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0501007	9/23/2005	32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0501008	9/23/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501009	9/23/2005	2,671.68
DELCO 1	DELCO ELECTRONICS	DDE0501010	9/26/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501011	9/26/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0501012	9/26/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0501013	9/26/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501021	9/26/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0501022	9/27/2005	5,639.04
DELCO 1	DELCO ELECTRONICS	DDE0501023	9/27/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501025	9/27/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501026	9/28/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0501027	9/28/2005	32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0501028	9/28/2005	88,165.44
DELCO 1	DELCO ELECTRONICS	DDE0501029	9/28/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0501030	9/29/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0501031	9/29/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0501032	9/29/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0501033	10/1/2005	40,075.20
DELCO 1	DELCO ELECTRONICS	DDE0501034	10/1/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0501035	10/1/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0501036	10/1/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0501037	10/3/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0501038	10/3/2005	5,639.04
DELCO 1	DELCO ELECTRONICS	DDE0501039	10/3/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0501040	10/3/2005	5,639.04
DELCO 1	DELCO ELECTRONICS	DDE0501041	10/3/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0501042	10/4/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501044	10/4/2005	7,048.80
DELCO 1	DELCO ELECTRONICS	DDE0501045	10/4/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0501051	10/6/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE051049	10/6/2005	4,934.16
Playback Mechanism AR Balance				<u>4,468,418.46</u>
Milli Wave Radar Sensor AR Balance				<u>1,036,256.53</u>
Grand Total				<u>5,504,674.99</u>